



General Assembly

February Session, 2014

***Raised Bill No. 5116***

LCO No. 1049



Referred to Committee on ENERGY AND TECHNOLOGY

Introduced by:  
(ET)

***AN ACT CONCERNING CERTAIN SOLAR LIGHTING SYSTEMS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subparagraphs (D) and (E) of subdivision (57) of section  
2 12-81 of the 2014 supplement to the general statutes are repealed and  
3 the following is substituted in lieu thereof (*Effective October 1, 2014*):

4 (D) For assessment years commencing on and after October 1, 2014,  
5 any Class I renewable energy source, as defined in section 16-1,  
6 hydropower facility described in subdivision (27) of subsection (a) of  
7 section 16-1, [or] solar thermal or geothermal renewable energy source  
8 or solar lighting system that integrates the use of sunlight and efficient,  
9 electric lighting with a common fixture to illuminate the interior of a  
10 building, installed for generation or displacement of energy, provided  
11 (i) such installation occurs on or after January 1, 2014, (ii) is for  
12 commercial or industrial purposes, and (iii) the nameplate capacity of  
13 such source or facility does not exceed the load for the location where  
14 such generation or displacement is located;

15 (E) Any person claiming the exemption provided in this subdivision

16 for any assessment year shall, on or before the first day of November  
17 in such assessment year, file with the assessor or board of assessors in  
18 the town in which such hydropower facility, Class I renewable energy  
19 source, solar thermal or geothermal renewable energy source, solar  
20 lighting system or passive or active solar water or space heating  
21 system or geothermal energy resource is located, a written application  
22 claiming such exemption. Failure to file such application in the manner  
23 and form as provided by such assessor or board within the time limit  
24 prescribed shall constitute a waiver of the right to such exemption for  
25 such assessment year. Such application shall not be required for any  
26 assessment year following that for which the initial application is filed,  
27 provided if such hydropower facility, Class I renewable energy source,  
28 solar thermal or geothermal renewable energy source, solar lighting  
29 system or passive or active solar water or space heating system or  
30 geothermal energy resource is altered in a manner which would  
31 require a building permit, such alteration shall be deemed a waiver of  
32 the right to such exemption until a new application, applicable with  
33 respect to such altered source, is filed and the right to such exemption  
34 is established as required initially;

35 Sec. 2. Subdivision (117) of section 12-412 of the 2014 supplement to  
36 the general statutes is repealed and the following is substituted in lieu  
37 thereof (*Effective October 1, 2014, and applicable to sales occurring on or*  
38 *after said date*):

39 (117) (A) Sales and use of solar energy electricity generating  
40 systems, [and] solar lighting systems that integrate the use of sunlight  
41 and efficient, electric lighting in a common fixture to illuminate the  
42 interior of buildings, passive or active solar water or space heating  
43 systems and geothermal resource systems, including equipment  
44 related to such systems, and sales of services relating to the installation  
45 of such systems.

46 (B) Sales of and the storage, use or other consumption of machinery,  
47 equipment, tools, materials, supplies and fuel used directly in the

48 renewable energy and clean energy technology industries. As used in  
49 this subdivision, "renewable energy and clean energy technology  
50 industries" means industries that apply technologies to produce,  
51 improve or develop solar energy electricity generating systems, solar  
52 lighting systems that integrate the use of sunlight and efficient, electric  
53 lighting in a common fixture to illuminate the interior of buildings,  
54 passive or active solar water or space heating systems, geothermal  
55 resource systems and wind power electric generation systems,  
56 including equipment related to such systems.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014</i>	12-81(57)(D) and (E)
Sec. 2	<i>October 1, 2014, and applicable to sales occurring on or after said date</i>	12-412(117)

***Statement of Purpose:***

To exempt from property tax and sales and use tax certain solar lighting systems.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*